

CERTIFICATE

State of Kansas
County
2021

To the Clerk of Douglas County, State of Kansas

We, the undersigned, officers of

Douglas County

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	64,642,976	48,909,451	32.107
Debt Service	10-113	8	800,727		
Road & Bridge	68-5,101	9	6,852,044	4,449,393	2.921
Ambulance	65-6113	10	8,265,718	4,569,981	3.000
Employee Benefits	12-16,102	10	13,649,541	11,831,679	7.767
Special Building	19-15-116	11	1,177,671	286,386	0.188
Special Liability	75-6110	11	882,221	680,925	0.447
CJS/Youth Services	38-546	12			
Emergency Telephone		13			
Motor Vehicle Operations		13			
Special Alcohol		14			
Special Parks & Recreation		14			
Local County Sales Tax		15			
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Totals		xxxxx	96,270,898	70,727,815	46.430
Budget Summary		19	County Clerk's Use Only		
Budget Summary2					
Neighborhood Revitalization Rebate					
					Nov 1, 2020 Total Assessed Valuation

Assisted by:

Tax Lid Limit (from Computation Tab)

72,571,183

Does the County need to hold an election?

NO

Address:

Email:

Attest  2020

County Clerk

Governing Body

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 67,478,400
2. Other tax entity levy in 2020 budget	- \$
Other tax entity levy in 2020 budget	- \$
3. Net tax levy	\$ 67,478,400

2021 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+ 15,320,309	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ 17,959,870	
5b. Personal property 2019	- 18,859,238	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2020 :	+ 109,762	
7. Expiration of property tax abatements	+ 0	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	15,430,071	
10. Total estimated valuation July 1, 2020	1,523,326,661	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0102	
12. Percentage adjustment increase (12 times 3)	+ \$ 690,496	
13. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	1.80%	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 1,214,611	
15. Total Percentage Adjustments	\$ 1,905,107	

2021 Revenue Adjustments

16. Property tax revenues for debt service in 2021 budget:		+	<u>0</u>
Property tax revenues for debt service in 2020 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
17. Property tax revenues spent for public building commission and lease payments in the 2021 budget:		+	<u> </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
18. Property tax revenues spent on special assessments in the 2021 budget:		+	<u> </u>
(Do not include amounts already reported in debt service levy)			
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budg		+	<u> </u>
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	<u> </u>
21. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2021 budget:		+	<u> </u>
22. Law enforcement expenses - 2021 budget:		+	<u>23,730,671</u>
Law enforcement expenses - 2020 budget:		-	<u>22,044,601</u>
CPI adjustment	1.80%		<u>396,803</u>
Increased law enforcement expenses in 2021 budget:		+	<u>1,289,267</u>
(Do not include building construction or remodeling costs)			
23. Fire protection expenses - 2021 budget:		+	<u>283,421</u>
Fire protection expenses - 2020 budget:		-	<u>152,300</u>
CPI adjustment	1.80%		<u>2,741</u>
Increased fire protection expense in 2021 budget:		+	<u>128,380</u>
(Do not include building construction or remodeling costs)			
24. Emergency medical expenses - 2021 budget:		+	<u>7,732,387</u>
Emergency medical expenses - 2020 budget:		-	<u>8,167,737</u>
CPI adjustment	1.80%		<u>147,019</u>
Increased emergency medical expenses in 2021 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Total Revenue Adjustments			<u>1,417,647</u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
29. Total Computed Tax Levy		<u>70,801,154</u>
Computation of 2.5% delinquency rate		72,571,183

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None
Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.018	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!
2021 Total Tax Levy (Less Levy for Other Governmental Units)	46,394
Exemption from Election Requirement	#DIV/0!
"	

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0
CPI Adjustment	1,214,611
2021 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2021 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	1,214,611
Exemption from Election Requirement	Yes

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Budgeted Funds for 2020	Aff Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	46,659,685	4,046,372	33,278	24,088	82,966	27,800
Debt Service						
Road & Bridge	3,953,754	342,921	2,820	2,041	7,000	2,356
Ambulance	4,363,447	378,083	3,109	2,251	10,000	2,598
Employee Benefits	11,287,946	978,857	8,050	5,827	19,000	6,725
Special Building	563,750	48,899	402	291	1,300	336
Special Liability	649,818	56,334	463	335	1,100	387
CJS/Youth Services						
TOTAL	67,478,400	5,851,466	48,122	34,833	121,366	40,202

County Treas Motor Vehicle Estimate	<u>5,851,466</u>		
County Treas Recreational Vehicle Estimate	<u>48,122</u>		
County Treas 16/20M Vehicle Estimate		<u>34,833</u>	
County Treas Commercial Vehicle Tax Estimate			<u>122,620</u>
County Treas Watercraft Tax Estimate			<u>40,202</u>
Motor Vehicle Factor	<u>0.08672</u>		
Recreational Vehicle Factor	<u>0.00071</u>		
16/20M Vehicle Factor		<u>0.00052</u>	
Commercial Vehicle Factor			<u>0.00182</u>
Watercraft Factor			<u>0.00060</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General - Emergency Comm Cent	Equipment Reserve	-	-	50,000	19-119
General - Emergency Management	Equipment Reserve	45,000	48,000	48,000	19-119
General - Fairgrounds	Equipment Reserve	60,000	50,000	50,000	19-119
General - First Responders	Equipment Reserve	-	-	-	19-119
General - First Responders RIT	Equipment Reserve	18,188	5,750	5,750	19-119
General - Fleet Operations	Equipment Reserve	25,000	25,000	25,000	19-119
General - Heritage Conservation	Equipment Reserve	48,404	-	-	19-119
General - Information Technology	Equipment Reserve	50,000	50,000	50,000	19-119
General - Maintenance	Equipment Reserve	30,000	20,000	20,000	19-119
General - Parks & Vegetation	Equipment Reserve	45,000	45,000	45,000	19-119
General - Register of Deeds	Equipment Reserve	-	1,000	1,000	19-119
General - Sheriff Operations	Equipment Reserve	372,500	574,000	497,000	19-119
General - Sheriff Jail	Equipment Reserve	172,000	230,000	199,000	19-119
General - Treasurer	Equipment Reserve	1,000	1,000	1,000	19-119
General - Zoning	Equipment Reserve	6,000	6,000	6,000	19-119
General - CIP	Capital Improvement Progn	9,882,652	6,491,977	6,564,847	19-120
General - Transfers Out	Sales Tax Fund	3,738,321	3,500,000	3,500,000	12-197
General - Transfers Out	Ambulance	-	417,390	520,239	12-110d
General - Transfers Out	Equipment Reserve	171,600	-	-	19-119
Ambulance	Ambulance Capital Reserve	471,705	730,128	900,000	19-119
Road & Bridge	Equipment Reserve	625,000	625,000	675,000	19-119
Road & Bridge	Special Highway	221,670	-	-	68-590
Special Liability	Workers Compensation	575,000	581,441	575,000	12-2615
Criminal Justice Service fka YS	General	1,000,211	-	-	79-2958
Special Building	General-CIP	400,000	400,000	-	19-120
Motor Vehicle Operations	General	-	88,697	100,000	8-145
Motor Vehicle Operations	Equipment Reserve	1,000	1,000	1,000	19-119
ROD Tech	Equipment Reserve	100,000	200,000	-	19-119
Equipment Reservice	Emergency Telephone	-	342,162	-	19-119
	Total	18,060,251	14,433,545	13,833,836	
	Adjustments*				
	Adjusted Totals	18,060,251	14,433,545	13,833,836	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bond & Interest Fund											
Series 2008A N 600 Road Improvement	9/30/2008	9/1/2028	4.75	280,000	155,000	Mar	Sept	7,213	15,000	6,538	15,000
Series 2009A SE Lawr Sanitary Sewer	9/28/2009	9/1/2030	4.25	2,445,000	1,705,000	Mar	Sept	69,488	125,000	65,112	130,000
Series 2012D N 900 Road & YT 3 lat 4&5	8/1/2012	8/1/2021	2.55	240,000	55,000	Feb	Aug	1,402	30,000	637	25,000
Series 2012E Yankee Tank CID	8/28/2012	8/1/2032	4.00	175,000	130,000	Feb	Aug	4,788	10,000	4,525	10,000
Local County Sales Tax Fund											
Series 2013	7/9/2013	8/1/2033	4.50	14,315,000	13,255,000	Feb/Aug	Feb/Aug	555,419	725,000	526,419	750,000
Total G.O. Bonds					15,300,000			638,310	905,000	603,231	930,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					15,300,000			638,310	905,000	603,231	930,000

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Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2020	Payments Due 2020	Payments Due 2021
				Totals	0	0	0

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,940,180	6,650,319	6,072,983
Receipts:			
Ad Valorem Tax	39,825,426	45,150,484	XXXXXXXXXXXXXXXXXX
Delinquent Tax	364,945	389,345	330,000
Motor Vehicle Tax	3,947,789	3,900,000	4,046,372
Recreational Vehicle Tax		31,000	33,278
16/20M Vehicle Tax		24,300	24,088
Commercial Vehicle Tax		90,000	82,000
Watercraft Tax		30,000	27,800
Gross Earnings (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
1% County Sales Tax	7,476,642	7,000,000	7,000,000
County Fees	72,375	70,000	60,000
County Clerk Fees		12,400	2,000
Court Fees	479,015	40,000	40,000
Court Trustee Fees		400,000	400,000
District Attorney Fees		20,000	20,000
Fairgrounds Rental Income	147,569	50,000	100,000
Fees & Interest Delinquent Taxes	473,183	250,000	100,000
Lease of County Property		28,700	28,700
Misc Reimbursements		55,000	30,000
Misc Revenues		15,000	15,000
Mortgage Registration Tax	2,944	0	0
Public Works Fees		15,000	20,000
Register of Deeds Fees		950,000	750,000
Register of Deeds Heritage Fees		30,000	30,000
Sale of Chemicals	57,087	50,000	75,000
Sale of Commodities	420	1,000	1,000
Sheriff Fees		42,000	40,000
Special Alcohol Tax		30,000	19,500
Transfer from Motor Vehicle Operations	1,400,211	88,697	100,000
Transfer from Other Fund	19,248		
Treasurer Fees		8,000	8,000
Vehicle Rental Excise Tax		40,000	33,000
Zoning & Building Permits		280,000	230,000
	1,361,781		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,346,612	631,100	304,000
Neighborhood Revitalization Rebate			0
Miscellaneous	131,628	30,000	20,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	57,106,875	59,752,026	13,969,738
Resources Available:	62,047,055	66,402,345	20,042,721

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FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Resources Available:	62,047,055	66,402,345	20,042,721
Expenditures:			
Administration	453,942	639,252	1,630,535
Administration CJC	187,935	250,594	268,586
Administrative Services	795,317	973,137	0
Appraiser	740,663	826,288	823,165
Behavioral Health Projects	1,834,766	2,244,633	2,290,000
CIP Capital Projects	9,882,652	6,491,977	6,564,847
Community Partners	7,898,372	7,618,659	7,817,827
Commissioners	327,165	564,499	810,279
Coroner	293,339	364,229	398,700
County Clerk	447,321	356,877	467,404
County Clerk Elections	390,254	585,578	543,680
Countywide	991,126	1,078,800	1,110,800
Court Trustee	488,177	471,096	482,977
Criminal Justice Services	0	3,487,000	3,431,608
District Attorney	2,335,446	2,590,863	2,700,976
District Court Operations	1,112,816	1,419,153	1,431,153
Economic Development & Shared Costs	1,335,841	1,565,863	1,645,363
Emergency Communication Center	476,550	620,991	721,623
Emergency Management	226,573	296,553	297,153
Fairgrounds	391,408	436,727	140,000
First Responders	94,378	158,671	131,550
First Responders Rapid Intervention Team	20,750	124,750	20,750
Fleet Operations	1,123,665	1,208,815	1,409,394
Heritage Conservation	45,285	285,000	285,000
Information Technology	1,535,848	1,742,175	1,746,742
Information Technology GIS	196,739	217,916	216,321
Maintenance	897,062	1,005,450	1,366,661
Parks & Vegetation	562,770	616,301	626,236
Recycling & Hazardous Waste	73,550	99,900	99,900
Register of Deeds	376,449	399,633	395,439
Sheriff Jail	8,363,276	9,059,632	9,611,938
Sheriff Operations	5,756,726	6,516,473	6,543,932
Sustainability Management	119,474	132,407	130,272
Transfers Out	3,909,921	3,917,390	4,020,239
Treasurer	314,408	327,813	322,644
Utility Building Maintenance	29,155	73,000	73,000
Utilities	991,855	1,098,375	1,289,000
Zoning & Building Codes	375,762	462,892	459,972
Subtotal	55,396,736	60,329,362	62,325,666
Cash Forward (2021 column)	0	0	2,317,310
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	55,396,736	60,329,362	64,642,976
Unencumbered Cash Balance Dec 31	6,650,319	6,072,983	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	58,577,017	61,509,632	64,642,976
		Non-Appropriated Balance	3,116,283
		Total Expenditure/Non-Appr Balance	67,759,259
		Tax Required	47,716,538
Delinquent Comp Rate:	2.5%		1,192,913
	Amount of 2020 Ad Valorem Tax:		48,909,451

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FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Administration			
Salaries	440,703	621,252	1,055,535
Contractual	12,169	18,000	575,000
Capital Outlay	1,070	0	0
Total	453,942	639,252	1,630,535
Administration CJC			
Salaries	78,050	160,197	159,586
Contractual	108,094	88,897	104,000
Commodities	1,790	1,500	5,000
Total	187,934	250,594	268,586
Administrative Services			
Salaries	287,099	433,137	0
Contractual	508,219	540,000	0
Total	795,318	973,137	0
Appraiser			
Salaries	722,534	786,188	779,035
Contractual	18,129	37,100	40,130
Capital Outlay	0	3,000	4,000
Total	740,663	826,288	823,165
Behavioral Health Projects			
Contractual	1,831,271	2,244,633	2,290,000
Commodities	3,495	0	0
Total	1,834,766	2,244,633	2,290,000
CIP Capital Projects			
Capital Outlay	9,882,652	6,491,977	6,564,847
Total	9,882,652	6,491,977	6,564,847
Community Partners			
Contractual	7,898,372	7,618,659	7,817,827
Total	7,898,372	7,618,659	7,817,827
Commissioners			
Salaries	112,149	116,999	116,114
Contractual	173,516	367,500	384,165
Commodities	41,500	80,000	310,000
Total	327,165	564,499	810,279
Coroner			
Contractual	290,379	358,729	393,000
Commodities	2,631	2,000	2,200
Capital Outlay	329	3,500	3,500
Total	293,339	364,229	398,700
County Clerk			
Salaries	445,319	355,002	465,529
Contractual	1,803	1,225	1,225
Commodities	165	650	650
Capital Outlay	34	0	0
Total	447,321	356,877	467,404
Total - Page 7b	22,861,472	20,330,145	21,071,343

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FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
County Clerk Elections			
Salaries	157,153	202,953	201,355
Contractual	198,588	308,425	278,125
Commodities	34,513	74,200	64,200
Capital Outlay	0	0	0
Total	390,254	585,578	543,680
Countywide			
Contractual	831,403	928,800	960,800
Commodities	159,723	150,000	150,000
Total	991,126	1,078,800	1,110,800
Court Trustee			
Salaries	477,006	458,236	468,552
Contractual	2,651	3,060	3,625
Commodities	6,955	7,300	8,100
Capital Outlay	1,565	2,500	2,700
Total	488,177	471,096	482,977
Criminal Justice Services			
Salaries	0	2,109,079	2,072,020
Contractual	0	1,176,946	1,146,704
Commodities	0	161,175	173,085
Capital Outlay	0	39,800	39,800
Total	0	3,487,000	3,431,609
District Attorney			
Salaries	2,139,826	2,298,276	2,408,389
Contractual	161,141	226,487	226,487
Commodities	26,217	25,000	25,000
Capital Outlay	8,262	41,100	41,100
Total	2,335,446	2,590,863	2,700,976
District Court Operations			
Salaries	284,243	361,953	366,953
Contractual	783,502	1,008,700	1,018,700
Commodities	28,608	40,500	35,500
Capital Outlay	16,463	8,000	10,000
Total	1,112,816	1,419,153	1,431,153
Economic Development & Shared Costs			
Contractual	1,335,841	1,565,863	1,645,363
Total	1,335,841	1,565,863	1,645,363
Emergency Communications Center			
Salaries	422,243	496,491	358,673
Contractual	20,523	68,000	265,450
Commodities	20,496	30,000	24,500
Capital Outlay	13,288	26,500	73,000
Total	476,550	620,991	721,623
Total - Page7c	7,130,210	11,819,344	12,068,181

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FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Emergency Management			
Salaries	126,282	186,798	187,398
Contractual	49,330	47,655	47,655
Commodities	5,961	14,100	14,100
Capital Outlay	45,000	48,000	48,000
Total	226,573	296,553	297,153
Fairgrounds			
Salaries	265,742	301,727	0
Contractual	23,463	40,000	40,000
Commodities	42,203	45,000	50,000
Capital Outlay	60,000	50,000	50,000
Total	391,408	436,727	140,000
First Responders			
Salaries	3,958	5,200	5,200
Contractual	90,542	111,900	111,900
Commodities	(122)	39,171	12,050
Capital Outlay	0	2,400	2,400
Total	94,378	158,671	131,550
First Responders Rapid Intervention Team			
Contractual	144	10,000	10,000
Commodities	2,078	63,000	5,000
Capital Outlay	18,528	51,750	5,750
Total	20,750	124,750	20,750
Fleet Operations			
Salaries	262,470	296,665	344,094
Contractual	109,597	92,400	98,500
Commodities	719,767	778,750	925,800
Capital Outlay	31,831	41,000	41,000
Total	1,123,665	1,208,815	1,409,394
Heritage Conservation			
Salaries	36,613	38,105	37,960
Contractual	8,672	246,895	247,040
Total	45,285	285,000	285,000
Information Technology			
Salaries	828,457	869,285	883,522
Contractual	497,584	639,390	611,920
Commodities	6,584	13,000	15,800
Capital Outlay	203,223	220,500	235,500
Total	1,535,848	1,742,175	1,746,742
Information Technology GIS			
Salaries	195,009	210,716	209,121
Contractual	1,453	6,000	6,000
Commodities	277	1,200	1,200
Total	196,739	217,916	216,321
Total - Page7d	3,634,646	4,470,607	4,246,910

Douglas County

2021

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Maintenance			
Salaries	593,394	665,250	996,961
Contractual	180,479	197,200	210,200
Commodities	93,189	123,000	139,500
Capital Outlay	30,000	20,000	20,000
Total	897,062	1,005,450	1,366,661
Parks & Vegetation			
Salaries	343,724	373,836	377,071
Contractual	29,792	32,555	33,555
Commodities	144,254	164,910	170,610
Capital Outlay	45,000	45,000	45,000
Total	562,770	616,301	626,236
Recycling & Hazardous Waste			
Contractual	73,550	99,900	99,900
Total	73,550	99,900	99,900
Register of Deeds			
Salaries	346,262	368,633	364,439
Contractual	30,187	30,000	30,000
Commodities	0	1,000	1,000
Total	376,449	399,633	395,439
Sheriff Jail			
Salaries	5,104,787	5,369,262	5,477,097
Contractual	2,395,682	2,579,328	3,082,341
Commodities	690,749	825,700	853,500
Capital Outlay	172,058	285,342	199,000
Total	8,363,276	9,059,632	9,611,938
Sheriff Operations			
Salaries	4,677,992	5,194,224	5,268,347
Contractual	415,231	505,599	532,385
Commodities	213,718	242,650	246,200
Capital Outlay	449,785	574,000	497,000
Total	5,756,726	6,516,473	6,543,932
Sustainability Management			
Salaries	112,584	115,979	113,844
Contractual	6,890	16,428	16,428
Total	119,474	132,407	130,272
Transfers Out			
Capital Outlay	3,909,921	3,917,390	4,020,239
Total	3,909,921	3,917,390	4,020,239
Treasurer			
Salaries	284,084	296,163	291,944
Contractual	9,620	12,650	12,700
Commodities	16,985	17,000	17,000
Capital Outlay	3,719	2,000	1,000
Total	314,408	327,813	322,644
Total - Page7e	20,373,636	22,074,999	23,117,261

Douglas County

2021

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Utility Building Maintenance			
Contractual	29,155	73,000	73,000
Total	29,155	73,000	73,000
Utilities			
Contractual	982,672	1,076,375	1,267,000
Commodities	0	2,000	2,000
Capital Outlay	9,183	20,000	20,000
Total	991,855	1,098,375	1,289,000
Zoning & Building Codes			
Salaries	365,111	448,042	445,122
Contractual	3,368	5,750	6,350
Commodities	811	3,100	2,500
Capital Outlay	6,472	6,000	6,000
Total	375,762	462,892	459,972
Total - Page 7f	1,396,772	1,634,267	1,821,972
Total - Page 7b	22,861,472	20,330,145	21,071,343
Total - Page 7c	7,130,210	11,819,344	12,068,181
Total - Page 7d	3,634,646	4,470,607	4,246,910
Total - Page 7e	20,373,636	22,074,999	23,117,261
Total Detail Expenditures**	55,396,736	60,329,362	62,325,667

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Douglas County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	487,998	500,717	484,027
Receipts:			
Ad Valorem Tax	15	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessments	320,159	290,000	316,700
Delinquent Special Assessments		5,000	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	320,174	295,000	316,700
Resources Available:	808,172	795,717	800,727
Expenditures:			
Principal	180,000	180,000	180,000
Interest	88,655	82,890	76,813
Bond Process Fees	0	10,000	30,000
Future Debt	0	0	475,114
KS Dept of Commerce Pymts- Berry Plasti	38,800	38,800	38,800
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
Total Expenditures	307,455	311,690	800,727
Unencumbered Cash Balance Dec 31	500,717	484,027	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	792,001	808,916	800,727
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	800,727
		Tax Required	0
Delinquent Comp Rate:	2.5%		0
Amount of 2020 Ad Valorem Tax			0

Douglas County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,606,304	1,181,340	605,862
Receipts:			
Ad Valorem Tax	3,502,135	3,785,000	XXXXXXXXXXXXXXXXXX
Delinquent Tax	34,533	30,050	30,000
Motor Vehicle Tax	340,790	325,000	342,921
Recreational Vehicle Tax	0	2,659	2,820
16/20M Vehicle Tax	0	1,700	2,041
Commercial Vehicle Tax	0	7,000	7,000
Watercraft Tax	0	2,200	2,356
Special City & County Highway	1,951,801	1,600,000	1,700,000
Vehicle Rental Excise Tax	0	3,100	2,900
Public Works Fees	37,787	6,000	8,000
Sale of Commodities	0	125,000	125,000
Hesper Maint Reimbursements	0	23,545	25,338
Misc Reimbursements	157,907	17,000	17,000
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate			0
Miscellaneous	0		
Does miscellaneous exceed 10% of Total R			
Total Receipts	6,024,953	5,928,254	2,265,376
Resources Available:	7,631,257	7,109,594	2,871,238

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Douglas County

2021

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Resources Available:	7,631,257	7,109,594	2,871,238
Expenditures from detail page:			
	0	0	0
Subtotal	0	0	0
Personnel	2,785,126	2,902,132	2,757,837
Contractual	1,581,158	1,536,700	1,566,600
Commodities	1,220,324	1,434,400	1,498,200
Capital Outlay	16,639	5,500	8,000
Transfer to Equipment Reserve	846,670	625,000	675,000
Cash Forward (2021 column)			346,407
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	6,449,917	6,503,732	6,852,044
Unencumbered Cash Balance Dec 31	1,181,340	605,862	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	7,556,772	6,803,330	6,852,044
Non-Appropriated Balance			360,065
Total Expenditure/Non-Appr Balance			7,212,109
Tax Required			4,340,871
Delinquent Comp Rate: 2.5%			108,522
Amount of 2020 Ad Valorem Tax			4,449,393

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Douglas County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Ambulance	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	378,159	134,755	450,920
Receipts:			
Ad Valorem Tax	5,129,675	4,428,000	XXXXXXXXXXXXXXXXXX
Delinquent Tax	43,872	34,990	36,000
Motor Vehicle Tax	495,494	490,000	378,083
Recreational Vehicle Tax	0	4,000	3,109
16/20 M Vehicle Tax	0	3,300	2,251
Commercial Vehicle Tax	0	9,000	10,000
Watercraft Tax	0	3,400	2,598
County Ambulance Fees	1,934,357	3,000,000	2,400,000
Reimbursements	0	0	0
Vehicle Rental Excise	0	4,000	4,000
Interest on Idle Funds			
Transfer from General Fund		417,390	520,239
Neighborhood Revitalization Rebate			0
Miscellaneous	1,393		
Does miscellaneous exceed 10% of Total F			
Total Receipts	7,604,791	8,394,080	3,356,280
Resources Available:	7,982,950	8,528,835	3,807,200
Expenditures:			
Contractual	7,070,143	419,529	470,346
Commodities	245,687	230,000	230,000
Capital Outlay	60,660	107,683	108,000
City of Lawrence EMS	0	5,665,580	5,581,572
Eudora EMS	0	924,995	975,800
Transfer to Ambulance Capital Reserve	471,705	730,128	900,000
Cash Forward (2021 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% of Total F			
Total Expenditures	7,848,195	8,077,915	8,265,718
Unencumbered Cash Balance Dec 31	134,755	450,920	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	8,482,950	7,775,120	8,265,718
	Non-Appropriated Balance:		
See Tab C	Total Expenditure/Non-Appr Balance:		8,265,718
	Tax Required:		4,458,518
Delinquent Comp Rate:	2.5%		111,463
Amount of 2020 Ad Valorem Tax:			4,569,981

Adopted Budget Employee Benefits	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,735,188	1,181,757	1,119,997
Receipts:			
Ad Valorem Tax	9,573,855	10,901,702	XXXXXXXXXXXXXXXXXX
Delinquent Tax	89,878	85,680	80,150
Motor Vehicle Tax	927,486	812,000	978,857
Recreational Vehicle Tax		6,400	8,050
16/20 M Vehicle Tax		5,400	5,827
Commercial Vehicle Tax		20,000	19,000
Watercraft Tax		6,700	6,725
Vehicle Rental Excise		8,500	8,100
Reimbursements		32,000	50,000
City of Lawrence & State Reimbursements	668,110	540,000	540,000
Neighborhood Revitalization Rebate			0
Miscellaneous	69,107		
Does miscellaneous exceed 10% of Total F			
Total Receipts	11,328,436	12,418,382	1,696,709
Resources Available:	13,063,624	13,600,139	2,816,706
Expenditures:			
Health Insurance	11,881,317	6,712,777	7,162,276
KP&F		1,544,286	1,583,268
KPERS		2,011,003	2,057,752
OASDI		2,150,924	2,142,899
Unemployment Insurance		27,352	68,126
Cash Forward (2021 column)			579,220
Miscellaneous	550	33,800	56,000
Does miscellaneous exceed 10% of Total F			
Total Expenditures	11,881,867	12,480,142	13,649,541
Unencumbered Cash Balance Dec 31	1,181,757	1,119,997	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	11,950,439	13,000,028	13,649,541
	Non-Appropriated Balance:		710,266
	Total Expenditure/Non-Appr Balance:		14,359,807
	Tax Required:		11,543,101
Delinquent Comp Rate:	2.5%		288,578
Amount of 2020 Ad Valorem Tax:			11,831,679

Douglas County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Building	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,400,858	1,240,772	858,478
Receipts:			
Ad Valorem Tax	689,569	544,127	XXXXXXXXXXXXXXXXXX
Delinquent Tax	5,607	6,309	4,000
Motor Vehicle Tax	66,980	64,000	48,899
Recreational Vehicle Tax	0	500	402
16/20 M Vehicle Tax	0	390	291
Commercial Vehicle Tax	0	1,400	1,300
Watercraft Tax	0	480	336
Vehicle Rental Excise Tax	0	500	500
Transfer from Other Fund	0		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	762,156	617,706	55,728
Resources Available:	2,163,014	1,858,478	914,206
Expenditures:			
Professional Services	218,896	400,000	400,000
Building Improvements	303,346	200,000	777,671
Transfer to CIP	400,000	400,000	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	922,242	1,000,000	1,177,671
Unencumbered Cash Balance Dec 31	1,240,772	858,478	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	1,660,907	1,540,120	1,177,671
Non-Appropriated Balance			15936
Total Expenditure/Non-Appr Balance			1,193,607
Tax Required			279,401
Delinquent Comp Rate: 2.5%			6,985
Amount of 2020 Ad Valorem Tax			286,386

Adopted Budget

Special Liability	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	85,477	180,025	199,721
Receipts:			
Ad Valorem Tax	689,569	628,400	XXXXXXXXXXXXXXXXXX
Delinquent Tax	4,393	5,097	3,000
Motor Vehicle Tax	52,148	59,700	56,334
Recreational Vehicle Tax	0	465	463
16/20 M Vehicle Tax	0	330	335
Commercial Vehicle Tax	0	1,100	1,100
Watercraft Tax	0	485	388
Vehicle Rental Excise Tax	0	560	500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	746,110	696,137	62,120
Resources Available:	831,587	876,162	261,841
Expenditures:			
Contractual	70,340	85,000	100,000
Transfer to Workers Compensation	575,000	581,441	575,000
Cash Forward (2021 column)			207,221
Miscellaneous	6,222	10,000	
Does miscellaneous exceed 10% of Total I			
Total Expenditures	651,562	676,441	882,221
Unencumbered Cash Balance Dec 31	180,025	199,721	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	981,587	818,441	882,221
Non-Appropriated Balance			43,937
Total Expenditure/Non-Appr Balance			926,158
Tax Required			664,317
Delinquent Comp Rate: 2.5%			16,608
Amount of 2020 Ad Valorem Tax			680,925

Douglas County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget CJS/Youth Services	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	435,891	0	0
Receipts:			
Ad Valorem Tax	3,051,472	0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	16,230	0	0
Motor Vehicle Tax	168,936	0	0
Recreational Vehicle Tax	0	0	0
16/20 M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Vehicle Rental Excise Tax	0	0	0
City Reimbursements	0	0	0
Other County Reimbursements	232,454	0	0
State Reimbursements	0	0	0
Ks Youth Advocacy Program	0	0	0
Transfer In from General Fund	0	0	0
Interest on Idle Funds	17,468	0	0
Neighborhood Revitalization Rebate		0	0
Miscellaneous	5,215	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,491,775	0	0
Resources Available:	3,927,666	0	0
Expenditures:			
Youth Services-Personnel	2,158,058	0	0
Youth Services-Contractual	342,550	0	0
Youth Services-Commodities	91,643	0	0
Youth Services-Capital Outlay	5,437	0	0
Adult Services-Personnel	0	0	0
Adult Services-Contractual	0	0	0
Adult Services-Commodities	0	0	0
Adult Services-DCCCA	0	0	0
Adult Services-Bert Nash	0	0	0
Adult Services-Misc.	0	0	0
Operations-Personnel	0	0	0
Operations-Contractual	0	0	0
Operations-Commodities	0	0	0
Operations-Capital Outlay	0	0	0
Transfer to Equipment Reserve	0	0	0
Transfer to General	1,000,211	0	0
Cash Forward (2021 column)			
Miscellaneous	329,767	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,927,666	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	3,953,239	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 2.5%			0
Amount of 2020 Ad Valorem Tax			0

Douglas County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Emergency Telephone	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	666,753	157,439	237,101
Receipts:			
911 Emergency Telephone Svc Tax	582,175	620,000	620,000
Interest on Idle Funds	1,928	2,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous		342,162	
Does miscellaneous exceed 10% of Total R		Exceed 10% Rule	
Total Receipts	584,103	964,162	622,000
Resources Available:	1,250,856	1,121,601	859,101
Expenditures:			
Contractual	1,062,014	884,500	650,000
Capital Outlay	31,403	0	0
Cash Forward (2021 column)			123,191
Miscellaneous			85,910
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,093,417	884,500	859,101
Unencumbered Cash Balance Dec 31	157,439	237,101	xxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	1,246,753	1,117,753	859,101
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			859,101
Tax Required			0
Delinquent Comp Rate: 2.5%			0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget Motor Vehicle Operations	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	164,720	304,012	226,761
Receipts:			
Treasurer Fees	907,560	808,100	808,100
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	907,560	808,100	808,100
Resources Available:	1,072,280	1,112,112	1,034,861
Expenditures:			
Personnel	720,219	746,794	748,204
Contractual	39,774	42,000	42,700
Commodities	4,977	6,850	8,100
Capital Outlay	2,083	0	0
Transfer to Equipment Reserve	1,000	1,000	1,000
Transfer to General Fund	0	88,697	100,000
Cash Forward (2021 column)			103,486
Miscellaneous	215	10	31,371
Does miscellaneous exceed 10% of Total E			
Total Expenditures	768,268	885,351	1,034,861
Unencumbered Cash Balance Dec 31	304,012	226,761	xxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	975,615	1,091,915	1,034,861
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,034,861
Tax Required			0
Delinquent Comp Rate: 2.5%			0
Amount of 2020 Ad Valorem Tax			0

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Alcohol	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	64,836	45,880	26,392
Receipts:			
Alcohol Tax	29,494	38,300	29,935
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	29,494	38,300	29,935
Resources Available:	94,330	84,180	56,327
Expenditures:			
Alcohol/Drug Abuse Agencies	48,450	57,788	56,327
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	48,450	57,788	56,327
Unencumbered Cash Balance Dec 31	45,880	26,392	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	53,542	66,887	56,327
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			56,327
Tax Required			0
Delinquent Comp Rate: 2.5%			0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	57,217	70,431	71,261
Receipts:			
Alcohol Tax	19,129	30,000	19,500
Misc Revenues	7,781	7,700	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	26,910	37,700	19,500
Resources Available:	84,127	108,131	90,761
Expenditures:			
Recreational Facilities	13,696	36,870	90,761
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	13,696	36,870	90,761
Unencumbered Cash Balance Dec 31	70,431	71,261	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	67,925	36,870	90,761
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			90,761
Tax Required			0
Delinquent Comp Rate: 2.5%			0
Amount of 2020 Ad Valorem Tax			0

Douglas County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Local County Sales Tax	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	3,280,234	4,671,686	6,891,267
Receipts:			
Special Assessments		0	0
Transfer from General/Sales Tax	3,738,321	3,500,000	3,500,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	3,738,321	3,500,000	3,500,000
Resources Available:	7,018,555	8,171,686	10,391,267
Expenditures:			
Bond Principal	1,765,000	725,000	750,000
Bond Interest	581,869	555,419	526,419
Future Payments	0	0	9,114,848
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	2,346,869	1,280,419	10,391,267
Unencumbered Cash Balance Dec 31	4,671,686	6,891,267	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	6,680,054	8,133,365	10,391,267
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			10,391,267
Tax Required			0
Delinquent Comp Rate: 2.5%			0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
MH Services Sales Tax	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	0	2,861,016	7,336,884
Receipts:			
Special Levy .25% Sales Tax	3,033,390	4,700,000	4,700,000
Misc Revenues		1,336,183	750,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	3,033,390	6,036,183	5,450,000
Resources Available:	3,033,390	8,897,199	12,786,884
Expenditures:			
Commodities	172,374	0	0
Behavioral Health Projects	0	1,560,315	4,952,315
Cash Forward (2021 column)			7,834,569
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	172,374	1,560,315	12,786,884
Unencumbered Cash Balance Dec 31	2,861,016	7,336,884	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	1,250,000	5,209,516	12,786,884
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			12,786,884
Tax Required			0
Delinquent Comp Rate: 2.5%			0
Amount of 2020 Ad Valorem Tax			0

Douglas County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Projects		Ambulance Capital Reserve		Equipment Reserve		Workers Compensation		Register of Deeds Technology		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	21,292,351	Cash Balance Jan 1	1,458,117	Cash Balance Jan 1	9,403,603	Cash Balance Jan 1	666,278	Cash Balance Jan 1	436,675	33,257,024
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Lease Proceeds	33,800	Interest income	9,350	Intergovernmental	9,697	Interest earnings	3,666	Charges for services	200,460	
Intergovernmental	255,294	Sale of property	0	Interest income	76,423	Intergovernmental	1,901	Interest income	7,251	
Interest on idle funds	297,351	Transfers	471,705	Sale of property	302,780	Transfers	575,000			
Misc.	76,020			Transfers	1,770,692	Misc.	11,047			
Transfers	9,882,652			Misc.	59,600					
Total Receipts	10,545,117	Total Receipts	481,055	Total Receipts	2,219,192	Total Receipts	591,614	Total Receipts	207,711	14,044,689
Resources Available:	31,837,468	Resources Available:	1,939,172	Resources Available:	11,622,795	Resources Available:	1,257,892	Resources Available:	644,386	47,301,713
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	2,756,249	Capital Outlay	769,528	Commodities	136,713	Personal services	646,323	Contractual	34,527	
Capital Outlay	925,546			Capital Outlay	1,412,527	Contractual	123,094	Capital Outlay	36,245	
Misc.	374,247			Agencies & projects	55,000	Misc.	0	Transfers	100,000	
Commodities	3,233			Contractual	750,407					
				Misc.	221,675					
Total Expenditures	4,059,275	Total Expenditures	769,528	Total Expenditures	2,576,322	Total Expenditures	769,417	Total Expenditures	170,772	8,345,314
Cash Balance Dec 31	27,778,193	Cash Balance Dec 31	1,169,644	Cash Balance Dec 31	9,046,473	Cash Balance Dec 31	488,475	Cash Balance Dec 31	473,614	38,956,399 **
										38,956,399 **

**Note: These two block figures should agree.

Douglas County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Highway		Special Law Enforc. Trust		Donations		Prosecuting Training & As		Sheriff Special Use		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	996,489	Cash Balance Jan 1	654,321	Cash Balance Jan 1	41,028	Cash Balance Jan 1	3,769	Cash Balance Jan 1	28,661	1,724,268
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	73,705	Licenses & fees	28,060	Misc.	4,770	Charges for services	9,192	Licenses & fees	99,899	
Transfers	221,670	Intergovernmental	16,830							
		Interest income	8,664							
		Misc.	39,753							
Total Receipts	295,375	Total Receipts	93,309	Total Receipts	4,770	Total Receipts	9,192	Total Receipts	99,899	502,545
Resources Available:	1,291,864	Resources Available:	747,630	Resources Available:	45,798	Resources Available:	12,961	Resources Available:	128,560	2,226,813
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	527,542	Contractual	37,311	Commodities	4,011	Contractual	12,450	Personal services	39,355	
Commodities	6,790	Commodities	13,500	Misc.	227			Contractual	6,352	
Misc.	4,127	Capital Outlay	435					Commodities	70,617	
Capital Outlay	4,400	Misc.	636							
Total Expenditures	542,859	Total Expenditures	51,882	Total Expenditures	4,238	Total Expenditures	12,450	Total Expenditures	116,324	727,753
Cash Balance Dec 31	749,005	Cash Balance Dec 31	695,748	Cash Balance Dec 31	41,560	Cash Balance Dec 31	511	Cash Balance Dec 31	12,236	1,499,060
										1,499,060

**Note: These two block figures should agree.

Douglas County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Grants		Comm Correction Plan		Youth Serv. Grants		Valley View				Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	143,071	Cash Balance Jan 1	37,353	Cash Balance Jan 1	123,740	Cash Balance Jan 1	57,894	Cash Balance Jan 1		362,058
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	522,994	Intergovernmental	509,911	Intergovernmental	526,033	Charges of services	27,720			
		Misc.	19,725			Interest income	1,084			
Total Receipts	522,994	Total Receipts	529,636	Total Receipts	526,033	Total Receipts	28,804	Total Receipts	0	1,607,467
Resources Available:	666,065	Resources Available:	566,989	Resources Available:	649,773	Resources Available:	86,698	Resources Available:	0	1,969,525
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal services	147,904	Personal services	508,777	Personal services	378,428					
Contractual	153,876	Contractual	5,417	Contractual	65,742					
Capital Outlay	2,295	Commodities	7,465	Commodities	37,171					
Misc.	1,866	Misc.	544	Capital Outlay	493					
				Misc.	2,784					
Total Expenditures	305,941	Total Expenditures	522,203	Total Expenditures	484,618	Total Expenditures	0	Total Expenditures	0	1,312,762
Cash Balance Dec 31	360,124	Cash Balance Dec 31	44,786	Cash Balance Dec 31	165,155	Cash Balance Dec 31	86,698	Cash Balance Dec 31	0	656,763 **
										656,763 **

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
Douglas County

will meet on August 12, 2020 at 5:30 PM at Douglas County Courthouse Commission Meeting Room, 1100 Massachusetts St., Lawrence, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Douglas County Budget Office 1100 Massachusetts St., Lawrence, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	55,396,736	29.339	60,329,362	32.107	64,642,976	48,909,451	32.107
Debt Service	307,455		311,690		800,727		
Road & Bridge	6,449,917	2.580	6,503,732	2.721	6,852,044	4,449,393	2.921
Ambulance	7,848,195	3.779	8,077,915	3.000	8,265,718	4,569,981	3.000
Employee Benefits	11,881,867	7.053	12,480,142	7.767	13,649,541	11,831,679	7.767
Special Building	922,242	0.508	1,000,000	0.388	1,177,671	286,386	0.188
Special Liability	651,562	0.508	676,441	0.447	882,221	680,925	0.447
CJS/Youth Services	3,927,666	2.248					
Emergency Telephone	1,093,417		884,500		859,101		
Motor Vehicle Operations	768,268		885,351		1,034,861		
Special Alcohol	48,450		57,788		56,327		
Special Parks & Recreation	13,696		36,870		90,761		
Local County Sales Tax	2,346,869		1,280,419		10,391,267		
MH Services Sales Tax	172,374		1,560,315		12,786,884		
Non-Budgeted Funds-A	8,345,314						
Non-Budgeted Funds-B	727,753						
Non-Budgeted Funds-C	1,312,762						
Totals	102,214,543	46.015	94,084,525	46.430	121,490,099	70,727,815	46.430
Less: Transfers	17,955,116		14,140,615		0		
Net Expenditure	84,259,427		79,943,910		121,490,099		
Total Tax Levied	63,601,033		67,478,400		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,382,107,133		1,453,238,294		1,523,326,661		

Outstanding Indebtedness,

	2018	2019	2020
January 1,			
G.O. Bonds	19,395,000	17,245,000	15,300,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	19,395,000	17,245,000	15,300,000

*Tax rates are expressed in mills

Other District Funds	Prior Year Actual 2019		Current Yr Estimate 2020		Proposed Budget Year 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2019 Ad Valorem Tax	Est. Tax Rate*
Clinton Cemetery	8,164	1.021	30,500	1.024	64,270	11,202	0.994
Colyer Cemetery	14,691	0.664	19,150	0.668	39,892	19,226	0.638
East View Cemetery	5,169	0.829	6,500	0.810	7,440	3,854	0.799
Maple Grove Cemetery	20,309	0.830	14,350	0.815	22,786	8,845	0.766
Rock Creek Cemetery	1,320	0.843	2,250	0.857	10,613	2,304	0.827
Stull Cemetery	19,755	1.548	35,200	1.543	65,858	25,767	1.498
Twin Mound Cemetery	1,268	0.742	4,000	0.740	5,729	1,386	0.726
Hesper Charter Road Improv	52,000	0.000	52,000	0.000	55,000	0	0.000

Jamie Shew - County Clerk
Clerk

2021

Clinton Cemetery
Douglas County

Computation to Determine Limit for 2021

	Amount of Levy
1. Tax levy amount in 2020 budget	+ \$ 10,932
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 10,932

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ 74,142	
5. Increase in personal property for 2020:		
5a. Personal property 2020	+ 133,061	
5b. Personal property 2019	- 143,757	
5c. Increase in personal property (5a minus 5b)	+ 0	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:	285	
7. Total valuation adjustment (sum of 4, 5c, and 6)	74,427	
8. Total estimated valuation July 1, 2020	11,271,460	
9. Total valuation less valuation adjustment (8 minus 7)	11,197,033	
10. Factor for increase (7 divided by 9)	0.00665	
11. Amount of increase (10 times 3)	+ \$ 73	
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 11,005	
13. Debt Service Levy in this 2021 Budget	0	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	11,005	
15. Consumer Price Index for all urban consumers for calendar year 2019	0.018	
16. Consumer Price Index adjustment (3 times 15)	\$ 197	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 11,202	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Clinton Cemetery

Name of County: Douglas County

2021

FUND PAGE - GENERAL

Adopted Budget

General	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget Year 2021
Unencumbered Cash Balance Jan 1	43,268	59,148	46,198
Receipts:			
Real Estate Tax	9,861	10,017	xxxxxxxxxxxxxxxxxxxx
Personal Property Tax	121	132	0
Public Utility Tax	483	496	0
Delinquent Real Estate Tax	32	34	0
Delinquent Personal Property T	6	0	0
Big Truck Tax	30	25	25
Commercial Motor Vehicle Tax	28	4	25
Delinquent Big Truck Tax	0	0	0
Recreational Vehicle Tax	30	25	20
Motor Vehicle Tax	1,430	1,400	1,400
Watercraft Tax	312	312	300
Delinquent Watercraft Tax	11	5	0
In Lieu of Taxes			
Sale of Lots	10,500	5,000	5,000
Donations	1,200	100	100
Interest on Idle Funds			
Total Receipts	24,044	17,550	6,870
Resources Available:	67,312	76,698	53,068
Expenditures:			
Operations	1,164	15,000	15,000
Mowing	6,000	12,500	29,270
Stone Maintenance	1,000	2,000	15,000
Fencing		1,000	5,000
Cash Forward (2021 column)			
Total Expenditures	8,164	30,500	64,270
Unencumbered Cash Balance Dec 31	59,148	46,198	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			64,270
Tax Required			11,202
Delinquency Computation % Rate			0
Amount 2020 Ad Valorem Tax			11,202

Jul-20
Assessed Value
11,271,460

0.994

2021

Colyer Cemetery
Douglas County

Computation to Determine Limit for 2021

	Amount of Levy
1. Tax levy amount in 2020 budget	+ \$ 18,774
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 18,774

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ 178,402	
5. Increase in personal property for 2020:		
5a. Personal property 2020	+ 263,172	
5b. Personal property 2019	- 292,971	
5c. Increase in personal property (5a minus 5b)	+ 0	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:	2,931	
7. Total valuation adjustment (sum of 4, 5c, and 6)	181,333	
8. Total estimated valuation July 1, 2020	30,126,550	
9. Total valuation less valuation adjustment (8 minus 7)	29,945,217	
10. Factor for increase (7 divided by 9)	0.00606	
11. Amount of increase (10 times 3)		+ \$ 114
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ 18,888
13. Debt Service Levy in this 2021 Budget		0
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		18,888
15. Consumer Price Index for all urban consumers for calendar year 2019		0.018
16. Consumer Price Index adjustment (3 times 15)		\$ 338
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ 19,226

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Colyer Cemetery

Name of County: Douglas County

2021

FUND PAGE - GENERAL

Adopted Budget

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget Year 2021
Unencumbered Cash Balance Jan 1	12,989	18,505	18,513
Receipts:			
Real Estate Tax	16,135	16,354	XXXXXXXXXXXXXXXXXXXX
Personal Property Tax	244	184	0
Public Utility Tax	1,412	1,373	0
Delinquent Real Estate Tax	264	130	0
Delinquent Personal Property T	4	6	0
Big Truck Tax	57	53	57
Commercial Motor Vehicle Tax	65	51	45
Delinquent Big Truck Tax	2	1	0
Recreational Vehicle Tax	31	14	31
Motor Vehicle Tax	1,971	973	2,003
Watercraft Tax	21	18	17
Delinquent Watercraft Tax	1	1	0
Interest on Idle Funds			
Total Receipts	20,207	19,158	2,153
Resources Available:	33,196	37,663	20,666
Expenditures:			
Operations		1,000	1,000
Mowing	14,555	15,000	15,000
Stone Maintenance		1,500	1,500
Road Repairs		1,500	22,242
Bank Charges	36	50	50
Bonding	100	100	100
Cash Forward (2021 column)			
Total Expenditures	14,691	19,150	39,892
Unencumbered Cash Balance Dec 31	18,505	18,513	XXXXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			39,892
Tax Required			19,226
Delinquency Computation % Rate			0
Amount 2020 Ad Valorem Tax			19,226

Jul-20
Assessed Value
30,126,550

0.638

2021

Eastview Cemetery
Douglas County

Computation to Determine Limit for 2021

	Amount of Levy
1. Tax levy amount in 2020 budget	+ \$ 3,755
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 3,755

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ 39,907
5. Increase in personal property for 2020:	
5a. Personal property 2020	+ 46,715
5b. Personal property 2019	- 51,590
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:	0
7. Total valuation adjustment (sum of 4, 5c, and 6)	39,907
8. Total estimated valuation July 1, 2020	4,824,954
9. Total valuation less valuation adjustment (8 minus 7)	4,785,047
10. Factor for increase (7 divided by 9)	0.00834
11. Amount of increase (10 times 3)	+ \$ 31
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 3,786
13. Debt Service Levy in this 2021 Budget	0
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	3,786
15. Consumer Price Index for all urban consumers for calendar year 2019	0.018
16. Consumer Price Index adjustment (3 times 15)	\$ 68
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 3,854

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Eastview Cemetery

Name of County: Douglas County

2021

FUND PAGE - GENERAL

Adopted Budget

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget Year 2021
Unencumbered Cash Balance Jan 1	6,834	5,698	3,192
Receipts:			
Real Estate Tax	2,681	2,731	XXXXXXXXXXXXXXXXXXXX
Personal Property Tax	49	42	0
Public Utility Tax	766	761	0
Delinquent Real Estate Tax	76	60	0
Delinquent Personal Property T	4	0	0
Big Truck Tax	10	11	9
Commercial Motor Vehicle Tax	42	35	30
Recreational Vehicle Tax	6	2	3
Motor Vehicle Tax	396	350	350
Watercraft Tax	3	2	2
Interest on Idle Funds			
Total Receipts	4,033	3,994	394
Resources Available:	10,867	9,692	3,586
Expenditures:			
Operations	969	250	250
Mowing	4,200	5,000	5,000
Stone Maintenance		250	250
Road Repairs		1,000	1,940
Bank Charges			
Bonding			
Cash Forward (2021 column)			
Total Expenditures	5,169	6,500	7,440
Unencumbered Cash Balance Dec 31	5,698	3,192	XXXXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			7,440
Tax Required			3,854
Delinquency Computation % Rate			0
Amount 2020 Ad Valorem Tax			3,854

20-Jul
Assessed Value
4,824,954

0.799

2021

Maple Grove Cemetery
Douglas County

Computation to Determine Limit for 2021

	Amount of Levy
1. Tax levy amount in 2020 budget	+ \$ 8,656
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 8,656

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+	43,336
5. Increase in personal property for 2020:		
5a. Personal property 2020	+	188,171
5b. Personal property 2019	-	205,948
5c. Increase in personal property (5a minus 5b)	+	0
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2020:		0
7. Total valuation adjustment (sum of 4, 5c, and 6)		43,336
8. Total estimated valuation July 1, 2020		11,544,414
9. Total valuation less valuation adjustment (8 minus 7)		11,501,078
10. Factor for increase (7 divided by 9)		0.00377
11. Amount of increase (10 times 3)	+ \$	33
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	8,689
13. Debt Service Levy in this 2021 Budget		0
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		8,689
15. Consumer Price Index for all urban consumers for calendar year 2019		0.018
16. Consumer Price Index adjustment (3 times 15)	\$	156
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	8,845

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Maple Grove Cemetery

Name of County: Douglas County

2021

FUND PAGE - GENERAL

Adopted Budget

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget Year 2021
Unencumbered Cash Balance Jan 1	26,529	17,419	12,932
Receipts:			
Real Estate Tax	6,627	6,785	XXXXXXXXXXXXXXXXXXXX
Personal Property Tax	189	171	0
Public Utility Tax	1,746	1,792	
Delinquent Real Estate Tax	95	70	0
Delinquent Personal Property T	17	25	0
Big Truck Tax	14	10	9
Commercial Motor Vehicle Tax	16	15	10
Delinquent Big Truck Tax	0	0	0
Recreational Vehicle Tax	21	20	20
Motor Vehicle Tax	1,024	950	950
Watercraft Tax	25	25	20
Delinquent Watercraft Tax	0	0	0
Sale of Lots	600	0	
Staking Fees	125	0	
Reimbursements	700		
Interest on Idle Funds			
Total Receipts	11,199	9,863	1,009
Resources Available:	37,728	27,282	13,941
Expenditures:			
Operations	622	650	700
Mowing	6,515	7,000	10,000
Stone Maintenance	3,250	3,000	1,000
Road Repairs	814	1,000	8,386
Bank Charges	8,958		0
Bonding			0
Flags	0	200	200
Tree Trimming	0	2,000	2,000
Staking Graves	150	500	500
Cash Forward (2021 column)			
Total Expenditures	20,309	14,350	22,786
Unencumbered Cash Balance Dec 31	17,419	12,932	XXXXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			22,786
Tax Required			8,845
Delinquency Computation % Rate			0
Amount 2020 Ad Valorem Tax			8,845

20-Jul
Assessed Value
11,544,414
0.766

Computation to Determine Limit for 2021

				Amount of Levy
1.	Tax levy amount in 2020 budget	+	\$	2,214
2.	Debt service levy in 2020 budget	-	\$	0
3.	Tax levy excluding debt service		\$	2,214

2020 Valuation Information for Valuation Adjustments

4.	New improvements for 2020:	+	61,308	
5.	Increase in personal property for 2020:			
5a.	Personal prop +		36,096	
5b.	Personal prop -		38,695	
5c.	Increase in personal property (5a min +		0	
			(Use Only if > 0)	
6.	Valuation of property that has changed in use during 2020:		0	
7.	Total valuation adjustment (sum of 4, 5c, and 6)		61,308	
8.	Total estimated valuation July 1, 2021		2,786,536	
9.	Total valuation less valuation adjustment (8 minus 7)		2,725,228	
10.	Factor for increase (7 divided by 9)		0.02250	
11.	Amount of increase (10 times 3)	+	\$	50
12.	2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$	2,264
13.	Debt Service Levy in this 2021 Budget			0
14.	2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)			2,264
15.	Consumer Price Index for all urban consumers for calendar year 2019			0.018
16.	Consumer Price Index adjustment (3 times 15)		\$	40
17.	Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$	2,304

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such attach a copy of the published notice to this budget.
In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Rock Creek Cemetery

Name of County: Douglas County

2021

FUND PAGE - GENERAL

Adopted Budget

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget Year 2021
Unencumbered Cash Balance Jan 1	6,976	8,220	8,111
Receipts:			
Real Estate Tax	1,869	1,870	xxxxxxxxxxxxxxxxxxxx
Personal Property Tax	35	31	0
Public Utility Tax	200	161	0
Delinquent Real Estate Tax	8	2	0
Delinquent Personal Property T	0	0	0
Big Truck Tax	11	12	14
Commercial Motor Vehicle Tax	4	5	5
Delinquent Big Truck Tax	0	0	0
Recreational Vehicle Tax	4	4	4
Motor Vehicle Tax	142	54	173
Watercraft Tax	1	2	2
Delinquent Watercraft Tax	0	0	0
Sale of Lots	250		
Staking Fees			
Donations	40		
Interest on Idle Funds			
Total Receipts	2,564	2,141	198
Resources Available:	9,540	10,361	8,309
Expenditures:			
Operations		1,000	1,500
Mowing	1,320	1,000	2,000
Stone Maintenance		250	1,000
Road Repairs			6,113
Bank Charges			
Bonding			
Flags			
Tree Trimming			
Staking Graves			
Cash Forward (2021 column)			
Total Expenditures	1,320	2,250	10,613
Unencumbered Cash Balance Dec 31	8,220	8,111	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			10,613
Tax Required			2,304
Delinquency Computation % Rate			0
Amount 2020 Ad Valorem Tax			2,304

20-Jul
Assessed Value
2,786,536
0.827

Computation to Determine Limit for 2021

				Amount of Levy
1.	Tax levy amount in 2020 budget	+	\$	25,224
2.	Debt service levy in 2020 budget	-	\$	0
3.	Tax levy excluding debt service		\$	25,224

2020 Valuation Information for Valuation Adjustments

4.	New improvements for 2020:	+		60,254
5.	Increase in personal property for 2020:			
5a.	Personal prop +			167,660
5b.	Personal prop -			187,408
5c.	Increase in personal property (5a min +			0
				(Use Only if > 0)
6.	Valuation of property that has changed in use during 2020:			0
7.	Total valuation adjustment (sum of 4, 5c, and 6)			60,254
8.	Total estimated valuation July 1, 2020			17,197,252
9.	Total valuation less valuation adjustment (8 minus 7)			17,136,998
10.	Factor for increase (7 divided by 9)			0.00352
11.	Amount of increase (10 times 3)	+	\$	89
12.	2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$	25,313
13.	Debt Service Levy in this 2021 Budget			0
14.	2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)			25,313
15.	Consumer Price Index for all urban consumers for calendar year 2019			0.018
16.	Consumer Price Index adjustment (3 times 15)		\$	454
17.	Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$	25,767

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such attach a copy of the published notice to this budget.
In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Stull Cemetery

Name of County: Douglas County

2021

FUND PAGE - GENERAL

Adopted Budget

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget Year 2021
Unencumbered Cash Balance Jan 1	37,190	44,843	37,160
Receipts:			
Real Estate Tax	21,061	21,023	xxxxxxxxxxxxxxxxxxxx
Personal Property Tax	231	282	0
Public Utility Tax	2,767	2,876	0
Delinquent Real Estate Tax	245	211	0
Delinquent Personal Property T	0	6	0
Big Truck Tax	40	39	37
Commercial Motor Vehicle Tax	114	80	75
Delinquent Big Truck Tax	0	0	0
Recreational Vehicle Tax	54	50	44
Motor Vehicle Tax	2,827	2,725	2,752
Watercraft Tax	33	24	23
Delinquent Watercraft Tax	2	1	0
Sale of Lots	0	200	0
Staking Fees	0	0	0
Donations	34	0	0
Interest on Idle Funds			
Total Receipts	27,408	27,517	2,931
Resources Available:	64,598	72,360	40,091
Expenditures:			
Operations	577	5,000	10,000
Mowing	18,300	15,000	25,000
Stone Maintenance	400	5,000	5,000
Road Repairs	208	10,000	10,000
Bank Charges	0	0	0
Bonding	100	0	0
Flags	0	0	0
Tree Trimming	0	0	15,608
Staking Graves	0	0	0
Utilities	170	200	250
Cash Forward (2021 column)			
Total Expenditures	19,755	35,200	65,858
Unencumbered Cash Balance Dec 31	44,843	37,160	xxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			65,858
Tax Required			25,767
Delinquency Computation % Rate			0
Amount 2020 Ad Valorem Tax			25,767

20-Jul
Assessed Value
17,197,252
1.498

Computation to Determine Limit for 2021

				Amount of Levy
1.	Tax levy amount in 2020 budget	+	\$	<u>1,322</u>
2.	Debt service levy in 2020 budget	-	\$	<u>0</u>
3.	Tax levy excluding debt service		\$	<u>1,322</u>

2020 Valuation Information for Valuation Adjustments

4.	New improvements for 2020:	+	<u>55,702</u>	
5.	Increase in personal property for 2020:			
5a.	Personal prop +		<u>39,569</u>	
5b.	Personal prop -		<u>56,956</u>	
5c.	Increase in personal property (5a min +		<u>0</u>	
			(Use Only if > 0)	
6.	Valuation of property that has changed in use during 2020:		<u>0</u>	
7.	Total valuation adjustment (sum of 4, 5c, and 6)		<u>55,702</u>	
8.	Total estimated valuation July 1, 2020		<u>1,908,213</u>	
9.	Total valuation less valuation adjustment (8 minus 7)		<u>1,852,511</u>	
10.	Factor for increase (7 divided by 9)		<u>0.03007</u>	
11.	Amount of increase (10 times 3)	+	\$	<u>40</u>
12.	2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$	<u>1,362</u>
13.	Debt Service Levy in this 2021 Budget			<u>0</u>
14.	2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)			<u>1,362</u>
15.	Consumer Price Index for all urban consumers for calendar year 2019			<u>0.018</u>
16.	Consumer Price Index adjustment (3 times 15)		\$	<u>24</u>
17.	Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$	<u>1,386</u>

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such attach a copy of the published notice to this budget.
In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Special District Name: Twin Mound CemeteryState of Kansas
Special DistrictName of County: Douglas County

2021

FUND PAGE - GENERAL**Adopted Budget**

	Prior Year Actual 2019	Current Year Estimate 2020	Proposed Budget Year 2021
Unencumbered Cash Balance Jan 1	6,560	6,739	4,190
Receipts:			
Real Estate Tax	1,155	1,190	xxxxxxxxxxxxxxxxxxxxxx
Personal Property Tax	43	49	0
Public Utility Tax	80	58	0
Delinquent Real Estate Tax	5	1	0
Delinquent Personal Property T	0	0	0
Big Truck Tax	3	3	3
Commercial Motor Vehicle Tax	3	3	0
Delinquent Big Truck Tax	0	0	0
Recreational Vehicle Tax	6	5	5
Motor Vehicle Tax	148	140	144
Watercraft Tax	4	2	1
Delinquent Watercraft Tax	0	0	0
Sale of Lots		0	0
Staking Fees			
Donations			
Interest on Idle Funds			
Total Receipts	1,447	1,451	153
Resources Available:	8,007	8,190	4,343
Expenditures:			
Operations	0	1,000	1,000
Mowing	1,200	3,000	4,729
Stone Maintenance	68	0	0
Road Repairs	0	0	0
Bank Charges	0	0	0
Bonding	0	0	0
Flags	0	0	0
Tree Trimming	0	0	0
Staking Graves	0	0	0
Utilities	0	0	0
Cash Forward (2021 column)		0	
Total Expenditures	1,268	4,000	5,729
Unencumbered Cash Balance Dec 31	6,739	4,190	xxxxxxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			5,729
Tax Required			1,386
Delinquency Computation % Rate			0
Amount 2020 Ad Valorem Tax			1,386

20-Jul
Assessed Value
1,908,213

0.726

Date: 4/20/2020
By: KAB

HESPER CHARTER ROAD IMPROVEMENT DISTRICT--2020 Budget

2021 DISTRICT CONTRIBUTIONS TO ROAD MAINTENANCE COSTS

Assumptions:

1. Township performs no maintenance activities and contributes no funds towards maintenance.
2. County contribution towards maintenance expenses calculated as:
(Hesper CRID valuation/Eudora Twp valuation) x Eudora Twp road budget
3. Hesper CRID contribution equals Total Estimated Maintenance Expense less County contribution
4. County forces perform all maintenance activities except chip seals.

Hesper Improvement District total valuation (2020)*:	\$	1,354,603
Eudora Township total valuation (2020)*:	\$	20,768,327
Percentage of improvement district value to total township value:		6.52%

Township Road Fund budget, 2020**:	\$	454,770
Amount to be allocated to improvement district maintenance:	\$	29,662

Calculation of Improvement District contribution to annual maintenance expense:

Total estimated annual maintenance expense:	\$	55,000
Improvement District assessments required:	\$	25,338
	\$	55,000
		Maint. Assess.
Annual maint assessment per IPO:	<u>IPO's</u> 43	<u>per IPO</u> \$ 589.26

*values provided by DGCO Appraiser's Office

**township road fund budget provided DGCO Budget Office

RESOLUTION NO. 20-29

A resolution expressing the property taxation policy of the Douglas County Commission with respect to financing the annual budget for 2021

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2021 budget of Douglas County exceeding the amount levied to finance the 2020 budget of Douglas County, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2019, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, and (3) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

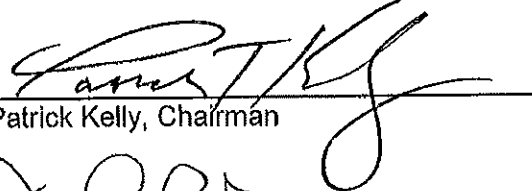
Whereas, Douglas County provides essential services to its citizens; and


Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Douglas County Commission that a levy of property taxes in support of the 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 12th day of August, 2020 by the Douglas County Commission.

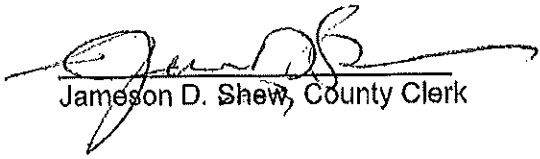
BOARD OF COUNTY COMMISSIONERS
OF DOUGLAS COUNTY, KANSAS


Patrick Kelly, Chairman


Michelle Derusseau, Member


Nancy Thellman, Member

ATTEST:


Jameson D. Shew, County Clerk

(Published in the Lawrence Daily Journal-World on 1st of August, 2020)

NOTICE OF BUDGET HEARING

The governing body of **Douglas County**

will meet on August 12, 2020 at 5:30 PM at Douglas County Courthouse Commission Meeting Room, 1100 Massachusetts St., Lawrence, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Douglas County Budget Office 1100 Massachusetts St., Lawrence, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	55,396,736	29.339	60,329,362	32.107	64,642,976	48,009,451	32.107
Debt Service	307,455		311,690		800,727		
Road & Bridge	6,449,917	2.580	6,603,732	2.721	6,852,044	4,449,393	2.921
Ambulance	7,848,195	3.779	8,077,915	3.000	8,265,718	4,569,981	3.000
Employee Benefits	11,881,867	7.053	12,480,142	7.767	13,649,541	11,831,679	7.767
Special Building	922,242	0.508	1,000,000	0.398	1,177,671	286,386	0.188
Special Liability	651,562	0.508	676,441	0.447	882,221	680,925	0.447
CJS/Youth Services	3,927,666	2.248					
Emergency Telephone	1,093,417		884,500		859,101		
Motor Vehicle Operations	768,268		885,351		1,034,861		
Special Alcohol	48,450		57,788		56,327		
Special Parks & Recreation	13,696		36,870		90,761		
Local County Sales Tax	2,346,869		1,280,419		10,391,267		
MH Services Sales Tax	172,374		1,560,315		12,786,884		
Non-Budgeted Funds-A	8,345,314						
Non-Budgeted Funds-B	727,753						
Non-Budgeted Funds-C	1,312,762						
Totals	102,214,543	46.015	94,084,525	46.430	121,490,099	70,727,815	46.430
Less: Transfers	17,955,116		14,140,615		0		
Net Expenditure	84,259,427		79,943,910		121,490,099		
Total Tax Levied	63,601,033		67,478,400		xxxxxxxxxxx		
Assessed Valuation	1,382,107,133		1,453,238,294		1,523,326,661		
Outstanding Indebtedness, January 1,							
	2018		2019		2020		
G.O. Bonds	19,395,000		17,245,000		15,300,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	0		0		0		
Total	19,395,000		17,245,000		15,300,000		

*Tax rates are expressed in mills

Other District Funds	Prior Year Actual 2019		Current Yr Estimate 2019		Proposed Budget Year 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2019 Ad Valorem Tax	Est. Tax Rate* July 1 Est. Valuation
Clinton Cemetery	8,164	1.021	30,500	1.024	64,270	11,202	0.994 11,271,460
Colyer Cemetery	14,691	0.664	19,150	0.668	39,892	19,228	0.638 30,128,550
East View Cemetery	5,169	0.829	6,500	0.810	7,440	3,854	0.799 4,824,954
Maple Grove Cemetery	20,309	0.830	14,350	0.815	22,756	8,845	0.766 11,544,414
Rock Creek Cemetery	1,320	0.843	2,250	0.857	10,613	2,304	0.827 2,786,536
Stull Cemetery	19,755	1.548	35,200	1.543	65,858	25,767	1.498 17,197,252
Twin Mound Cemetery	1,268	0.742	4,000	0.740	5,729	1,386	0.726 1,908,213
Hesper Charter Road Improv	52,000	0.000	52,000	0.000	55,000	0	0.000 1,354,603

Jamie Shaw - County Clerk

Clerk